

FILED

MAR 29 2006

**CATHY A. CATTERSON, CLERK
U.S. COURT OF APPEALS**

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

MARK J. MEYER,

Plaintiff - Appellant,

v.

UNITED STATES INTERNAL
REVENUE SERVICE,

Defendant - Appellee.

No. 05-15317

D.C. No. CV-04-00524-HG

MEMORANDUM^{*}

Appeal from the United States District Court
for the District of Hawaii
Helen Gillmor, District Judge, Presiding

Submitted March 8, 2006^{**}

Before: CANBY, BEEZER, and KOZINSKI, Circuit Judges.

Mark J. Meyer appeals pro se from the district court's judgment dismissing his action seeking a declaratory judgment in connection with the Internal Revenue Service's collection of federal income taxes and penalties for tax years 1996-1999.

^{*} This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3.

^{**} The panel unanimously finds this case suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

We have jurisdiction pursuant to 28 U.S.C. § 1291. We review de novo, *Montes v. United States*, 37 F.3d 1347, 1351 (9th Cir. 1994), and we affirm.

The district court properly concluded that it lacked subject matter jurisdiction to grant the relief Meyer requested. *See* 28 U.S.C. § 2201(a) (prohibiting declaratory judgment suits for relief in federal tax cases); 26 U.S.C. § 7421(a) (prohibiting injunctions against any and all acts necessary or incidental to the collection of taxes); *Sokolow v. United States*, 169 F.3d 663, 664-65 (9th Cir. 1999).

AFFIRMED.